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State of Delaware Other Postemployment Benefits (OPEB) Fund Trust
Schedules of Employer Allocations and OPEB Amounts by Employer –
June 30, 2019

What Was Performed? An audit of the State of Delaware Other Postemployment Benefits (OPEB) Fund Trust Schedules of Employer Allocations and OPEB Amounts by Employer – June 30, 2019 was performed.

The State of Delaware's Other Postemployment Benefit (OPEB) Fund Trust (the Plan) is administered by the Delaware Public Employees' Retirement System (DPERS). The Plan provides medical coverage to pensioners and their eligible dependents. Participating employers fund the Plan for current retirees on a pay-as-you-go basis. Funds recorded in the Plan include state appropriations, other employer contributions and retiree contributions for healthcare. The funds available are invested under the management of the DPERS Board of Pensioners. The financial statement is beneficial to eligible pensioners defined in the Plan and those parties interested in the Trust's accountability for the money it receives.

Why This Inspection? This engagement was performed in accordance with 29 Del. C. §2906.

What Was Found? It is my pleasure to report this audit contained an unmodified opinion. [1]

The State of Delaware Other Postemployment Benefits (OPEB) Fund Trust Schedules of Employer Allocations and OPEB Amounts by Employer – June 30, 2019 can be found on our website: [click here](#)

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at 302-739-5055 or Kathleen.Mcguinness@delaware.gov

[1] An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the financial statements present fairly, in all material respects, an entity's financial position, results of operations and cash flows in conformity with generally accepted accounting principles.

The complete report can be found on our website: auditor.delaware.gov

For more information, contact: State Auditor Kathleen McGuinness- kathleen.mcguinness@delaware.gov – (302) 739-5055